

INFORMATION FOR APPLICANTS WHO ARE NOT ATTORNEYS AT LAW

REGARDING ADMISSION TO PRACTICE BEFORE THE COURT

Title XX of the Tax Court Rules of Practice and Procedure deals generally with the subject of admission to practice before the Court. It provides that a written examination be given to applicants for admission to practice who are not attorneys at law to determine that they possess the requisite qualifications to represent others in the preparation and trial of cases before the Court. The examination will be held no less often than every two years. The Court will announce the time and place of the examination by public announcement at least six months prior to the date of the examination.

The examination is designed to test the applicant's knowledge of (1) the Tax Court Rules of Practice and Procedure, including Interim New Rules and Amendments to the Rules; (2) the Federal Rules of Evidence; (3) Federal taxation, and (4) legal ethics, including ABA Model Rules of Professional Conduct.

In order to pass the examination, the applicant must demonstrate proficiency in each subject, by obtaining a grade of 70% in each tested subject. Any applicant who does not pass the examination will not be admitted to practice. For the applicants who pass the examination to be admitted to practice, the Court will take into account the application, letters of recommendation and other appropriate facts. See Rules 200.

A failing applicant may obtain for a fee of \$0.50 per page copies of his or her answers and the score received for each answer. All requests for copies must be received by the Court within 60 days after the Court mails notification to an applicant that he or she did not pass the examination. There will be no reconsideration of the final test results after an applicant has been notified of the test results unless the applicant can demonstrate, within 90 days after the Court mails notification to an applicant that he or she did not pass the examination, that there was a clerical error in scoring. No post examination hearings or personal interviews will be provided to a failing applicant.

All examination answers will be destroyed 120 days after the Court sends notification to an applicant stating whether he or she passed, unless a failing applicant's request for reconsideration is pending. That applicant's answers will be destroyed 60 days after the Court takes final action on the applicant's request for reconsideration.

The Court has the questions on the following examinations available for distribution at a charge of \$0.50 per page to cover the cost of reproduction:

1994 - 17 pages (\$ 8.50)
1996 - 15 pages (\$ 7.50)
1998 - 16 pages (\$ 8.00)

If you wish to obtain copies of any or all of the examinations, you should submit a check or money order to the Administrative Office of the Court in the appropriate amount, payable to the Clerk, U.S. Tax Court. Also, if you wish to obtain a copy of the Tax Court Rules of Practice and Procedure, you should submit a check or money order to the Administrative Office of this Court in the amount of \$14.00, payable to the Clerk, U.S. Tax Court. The Tax Court Rules are also available at the Tax Court's official web site, www.ustaxcourt.gov.

Applications for the examination are only accepted during a specified period immediately preceding the date of the examination. The next examination is tentatively scheduled for the Fall of 2002.

UNITED STATES TAX COURT

APPLICATION FOR ADMISSION TO PRACTICE FOR NON-ATTORNEYS

I, _____, hereby apply for admission to practice before the United States Tax Court and Submit the following:

1. I was born at _____, on _____
(City and State)

2. I reside at _____, _____
(Number—Street) (City)

_____, _____
(County) (State, ZIP Code Number)

3. My office address is _____, _____
(Number—Street) (City)

_____, _____, _____
(County) (State, ZIP Code Number) (Firm Name)

4. My education has been as follows:

(a) Highest grade completed in elementary or high school _____

If graduated, give date _____

(b) College or university degrees held _____

Give name of school and year degree was received _____

(c) Other schools attended, or special training received _____

Give dates and certificates received _____

5. I was issued a certificate and authorized to practice as a _____ by
(Name of Profession)

the _____ of the State of _____
(Name of Board or Commission)

on the _____ day of _____, _____ Certificate No. _____

6. My specific training and experience which would tend to qualify me to represent others in the preparation and trial of cases before the Court include:

7. My Certificate No. _____, referred to in Item 5, above _____ been revoked. I
(has)(has not)

_____ been suspended from practice; further, there _____ now pending against me an action
(have)(have not) (is)(is not)

of the type described. (If statement is affirmative, attach a full statement of facts.)

8. I _____
(have)(have not) been denied admission to or suspended or disbarred from practice before a court of a State, Territory or District of the United States, or any United States Court, Department or Agency; further, there _____
(is)(is not) now pending against me an action of the type described. (If statement is affirmative, attach a full statement of facts.)

9. I _____
(have)(have not) had an action of a disciplinary nature taken against me for wrongful act or misconduct as a member of the bar; further, there _____
(is)(is not) now pending against me an action of the type described. (If statement is affirmative, attach a full statement of facts.)

10. I _____
(have) (have not) been convicted of a violation of a Federal tax law or of an indictable crime; further, there _____
(is) (is not) now pending against me any such criminal action. (If statement is affirmative, attach a full statement of facts.)

11. I submit the following names and addresses of two persons admitted to practice before the Tax Court to whom I am well known. (A letter must be sent directly to the Court from each of these two persons promptly after the applicant has been notified he or she has passed the written examination, setting forth fully and frankly the extent of his or her acquaintance with the applicant, his or her opinion of the moral character and repute of the applicant, and his or her opinion of the qualifications of the applicant to practice before the Court. The Court will treat such letter as a confidential communication.)

_____ (Name)	_____ (Address)
_____ (Name)	_____ (Address)

_____, being first duly sworn, says that he or she is the person named in the foregoing application for admission to practice before the United States Tax Court and the statement of facts therein contained is true.

(Signature of Applicant)

Subscribed and sworn to before me this _____ day of _____,
in the city of _____,

[IMPRESS SEAL HERE]

(Signature of Notary Public)

(Title)

Enclosure: NON-REFUNDABLE examination fee of \$75 (Check or money order payable to the Clerk, United States Tax Court).